

Information and Communication on Financial Accountability in National Public Secondary Schools in Kenya Fiction or Reality?

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Abstract: The aim of this study was to establish the role of information and communication on financial accountability in national public secondary schools in Kenya. The study was carried out in 103 national public secondary schools in Kenya. The study was guided by; Agency theory, Fraud triangle theory and accountability theory. Survey research design was used on a population of 309. Primary data was collected by use of questionnaires, while secondary data was collected through audited financial statements. Reliability of the research instruments was tested through Cronbach's Alpha. Construct validity was assessed through factor analysis. Both descriptive and inferential statistics were used to analyze the data collected. Descriptive statistics comprised of frequencies; means, standard deviation and variance. Inferential statistics comprised of; Correlation analysis, ANOVA, regression analysis, testing for normality, autocorrelation and multicollinearity. The dimensions of information and communication were found to have a significant joint effect on financial accountability. IT was recommended that the government should interlink the schools bank accounts to a central accounting information system. The government should ensure through independent checks that the budgets and other financial statements are complete, reliable and correct.

Aims and Objectives: To establish the role of information and communication on financial accountability in national public secondary schools in Kenya.

Methodology: Survey design used on a population of 309. Convenience sampling was used to select the respondents. Questionnaires were employed to obtain primary data while secondary statistics were collected through audited financial statements. Both descriptive and inferential statistics were used in data analysis the data

Results: The results for the regression model show an R-square of 0.239 implying that 23.9% of the variation in financial accountability is explained by the one predictor model. This further implies that 73.4% of the variation in growth is not explained in this model but by other factors not included in the model.

The Analysis of Variance (ANOVA) has an F-statistic of 20.72 which has a p-value of 0.000. The p-value of the F-statistic is less than 0.5 showing that the model on the influence of Information and Communication on financial accountability is generally significant.

Conclusion: There exists a positive and significant relationship between information and Communication and financial accountability in national public secondary schools in Kenya. This implies that when information and Communication improve, financial accountability will improve.

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I. Introduction

Communication is the recurrent, iterative course of providing, distribution, and attaining necessary information. It is the means by which information is dispersed all over the organization, flowing up, down, and across the entity. It enables employees to receive a clear message from senior management that control tasks must be taken seriously. External communiqué is twofold: it enables inbound messages of relevant external information and offers information to outside parties in reaction to requirements and prospects (COSO, 2013).

The BOM must ensure that ongoing assessments, separate appraisals, or some blend of the two are used to decide whether each of the five constituents of internal control, including controls to affect the principles within each component, is present and functioning. Continuous assessments, built into business processes at different levels of the entity, provide timely information. Separate evaluations, conducted periodically, will vary in scope and regularity depending on assessment of risks, efficiency of ongoing evaluations, and other management deliberations. Results are assessed against criteria established by regulators, bodies that set standards, or management and the board of directors, and deficiencies are communicated to management and the board of directors as appropriate (Jabreen, 2008).

The significance of information to the management of an organization cannot be over-emphasized. Pertinent information can be sourced both internally and externally and there could be new requirements by

regulatory bodies on financial reporting or information to support the operative of internal control. The management, therefore, has to make mindful efforts to obtain information on their internal control responsibilities (Transparency International Kenya, 2014).

The approaches that can be taken to achieve the objective of this principle include creating an inventory of information requirements, obtaining information from external sources, obtaining information from non-finance management, creating and safeguarding information repositories, using an application to process data into information, enhancing information quality through a data governance program and identifying, securing, and retaining financial data and information. It is not sufficient to obtain the required information on management’s objectives and responsibilities on internal control, such information must be properly communicated and cascaded to the appropriate persons. It has to be carried out in the right manner and at the appropriate time. Also, the use of separate reporting lines would be required for a whistle-blowing program to function optimally (COSO, 2013).

II. Material and Methods

Target Population: The target population for this study was 309, consisting of; 103 heads, 103 accountants, 103 board chairs.

Sample Population: The sample was composed of 246 respondents. Distributed across 82 principals, 82 bursars, and 82 BOM chairs.

Research Design: A descriptive study design was adopted for this study. This was because the sample was spread all over the country and many respondents were to be reached for accuracy and objective conclusions.

Data Collection Instruments: Opinion poll was used to obtain primary data. Document analysis was employed in collecting secondary data.

Reliability Analysis: Internal consistency was measured by use of Cronbach alpha where values of 0.70 or higher was considered sufficient.

Data Analysis and Presentation: Simple and multiple regression analysis were used to gauge the relationship between variables. Normality was tested using Jacque Bera test, autocorrelation was tested using Durbin Watson statistic, multicollinearity was tested using variance inflation factors. Heteroscedasticity was tested using a scatter plot and a Breach Pagan test. Data was presented using tables, charts, and graphs.

III. Results

Table1 shows the KMO and Bartlett’s tests which are measures of validity and reliability of the CFA models used.

Table 1: KMO and Bartlett’s tests

	Items retained	AVE	Squared		Bartlett’s test		
			Correlations	KMO	χ^2	df	P-value
Info. & comm.	7	0.571	0.345	0.695	97.311	21	0.000
Financial Acc	7	0.514	0.188	0.6	62.261	21	0.000

Cronbach alpha value of 0.7 as the recommended value was used as a cut-off point of reliabilities (Fraenkel & Wallen, 2000). Table 2 shows the Cronbach's Alpha of the various study constructs.

Table 2: Cronbach's Alpha Reliability Table

Construct	Number of Items	Cronbach alpha	Number of items retained	Cronbach alpha after deletion	Conclusion
Info. & communication	10	0.415	7	0.701	Reliable
Financial Acc	11	0.697	7	0.801	Reliable

Factor analysis was used to generate factor scores that were used as latent variables to assess the influence of Information and Communication on financial accountability using simple linear regression. A scatter plot of financial accountability against Information and Communication in figure 1 shows an increasing pattern which is also shown by an increasing linear function of the line of best fit. This is an indication of a positive linear relationship between Information and Communication and financial accountability.

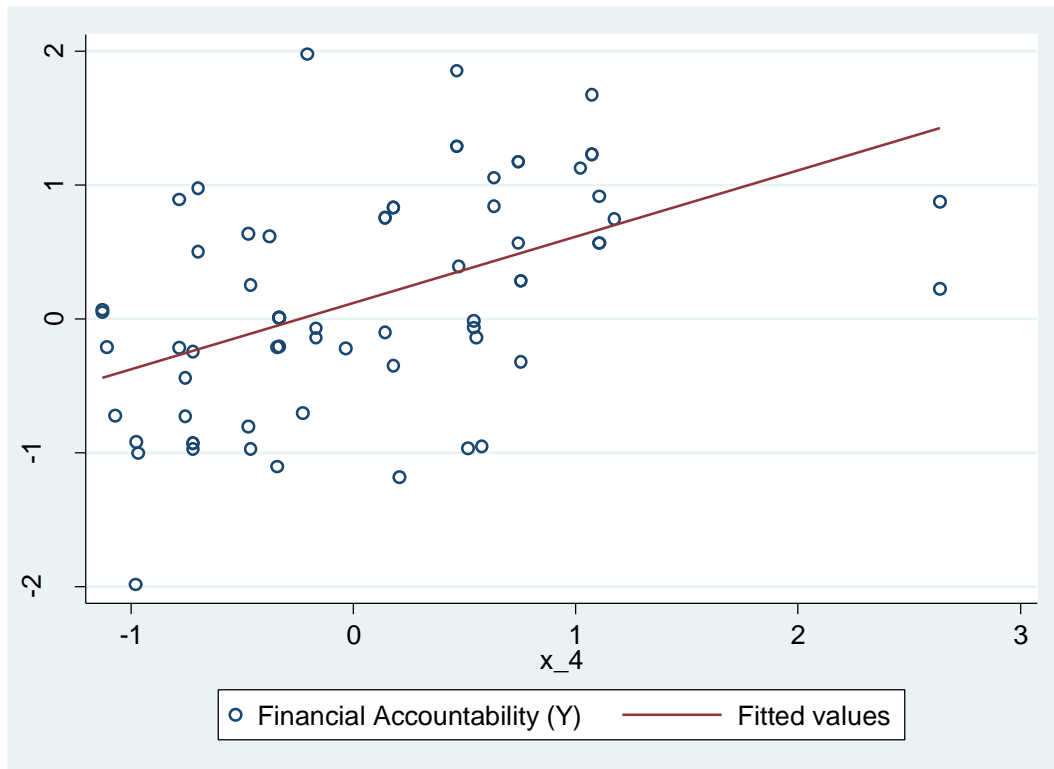


Figure 1: Information and Communication and financial accountability.

A bivariate simple linear regression was fitted to assess the influence of Information and Communication on financial accountability. The results for the regression model show an R-square of 0.239 implying that 23.9% of the variation in financial accountability is explained by the one predictor model. This further implies that 73.4% of the variation in growth is not explained in this model but by other factors not included in the model.

The Analysis of Variance (ANOVA) has an F-statistic of 20.72 which has a p-value of 0.000. The p-value of the F-statistic is less than 0.5 showing that the model on the influence of Information and Communication on financial accountability is generally significant. This means that the coefficient of Information and Communication in the model is at least not equal to zero. Diagnosis of this bivariate model showed that the classical assumptions are also not violated in the simple regression model. The normality assumption was met as shown by the JB statistic which has a p-value of 0.962 that is greater than 0.05. The BP chi-square statistic for also had a p-value of 0.928 which is greater than 0.05 implying that the residuals to this model also exhibit homoscedasticity. The DW statistic generated for this model is also greater than the relative upper limit of the tabulated DW value at 0.05 implying independence of the residuals.

The regression estimates of the regression model show that Information and Communication has a significant effect on financial accountability. The table shows a significant regression coefficient estimate of Information and Communication ($\beta = 0.497$, $t = 4.550$, $p\text{-value} = 0.000$). The P-value of the coefficient estimate is less than 0.05 implying significance at 95% level of confidence. This significant estimate shows that a unit increase in the levels of Information and Communication in the national school set-up would increase the levels of the financial accountability index by 0.497 units through current ratio, debt collection rate, debt ratio and change in public equity.

Table 3: Mixed effect model of Information & communication and financial accountability

ANOVA	Source	SS	df	MS	Number of obs	=	68
	Model	11.088	1	11.088	F(1, 66)	=	20.720
	Residual	35.311	66	0.535	Prob > F	=	0.000
	Total	46.398	67	0.693	R-squared	=	0.239
Model	BP chi2(1)	= 0.01	JB chi2(2)	= 0.08	Adj R-squared	=	0.227
diagnostics	Prob > chi2	= 0.928	Prob > chi2	= 0.962	Root MSE	=	0.731
	D W values	2.025	LL = 1.583	UL = 1.641			
	FA (Y)		Coef.	Std. Err.	t	P>t	[95% Conf. Interval]
	Information & communicationX_4		0.497	0.109	4.550	0.000	0.279 0.715
	_cons		0.118	0.089	1.320	0.191	-0.060 0.296

H₀: There no significant effect of information and communication on financial accountability in national public secondary schools in Kenya.

The P-value of the t-statistic of the coefficient estimate of Information and Communication was 0.000 which is less than 0.05 implying a significant effect of Information and Communication on financial accountability. The null hypothesis was therefore rejected and a conclusion drawn that Information and Communication has a significant effect on financial accountability in national public secondary schools in Kenya. The equation below is generated from the model. The constant term of the model was however found to be insignificant with a p-value of 0.191 which is greater than 0.05 implying that the equation represents a linear function through the origin.

$$Y = 0.497X_4 + \varepsilon$$

.....**Equation 1**

The results are in line with the findings of Mwachiro B. Brian on the effects of internal controls on revenue collection: a case of Kenya revenue authority (KRA) whose results reveal that there is a direct correlation between Information and Communication and Revenue Collection in KRA ($r = 0.317, P < 0.01$).

Another study on Internal Control System as Means of Fraud Control in Deposit Taking Financial Institutions in Imenti North Sub-County by (Ngigi & Kawira, 2015) had observed ANOVA test value above (96.809) is greater than Critical value $F(3,80) = 2.72$ at 95 percent confidence level, showing that information and communication plays an important role in fraud control.

Another study with similar results was carried out by (Mwakimasinde, Odhiambo & Byaruhanga, 2014). The regression results also shows that 42.8 percent of performance of Sugarcane out grower companies can be explained by information and communication with ($R^2 = 0.428$). This means that information and communication helps increase performance of Sugarcane out grower companies by 42.8 percent.

IV. Discussion

For this variable, the study sought to find out the perception of the respondents that all employees understand and are up to date on performance risks and the function of internal control. Majority (40.4%) of the respondents agreed, 75% of the respondents agreed or strongly agreed that all employees understand and are up to date on performance risks and the function of internal control while 10.6% of the respondents disagreed or strongly disagreed.

The between results show that in most (73.7%) of the schools, there were at least some respondents who agreed that all employees understand and are up to date on performance risks and the function of internal control while for some (7.9%) of the schools, there were at least some respondents who disagreed. On average, within the 28 schools that at least had respondents who strongly disagreed, 100% of the studied respondents actually strongly disagreed that all employees understand and are up to date on performance risks and the function of internal control.

The results imply that in majority of the schools, employees understand and are up to date on performance risks and the function of internal control. This means that there is adequate communication to all stakeholders on the tasks expected of them. They clearly understand their roles and any risks related to their duties. Such employees therefore will carry out their duties accurately and will be more accountable and transparent.

However in more than 7% of the schools, some employees do not understand and are not up to date on performance risks and the function of internal control. Such employees may lack the expertise to carry out their duties effectively. Conflicts may also arise due to clear line of duties.

The respondents were also asked the question whether communication enables and support understanding of internal control objectives. Majority (51.9%) of the respondents agreed that communication enables and support understanding of internal control objectives. while 12.5% of the respondents were neutral. Some 80.8% of the respondents agreed or strongly agreed that communication enables and support understanding of internal control objectives. While 6.8% of the respondents disagreed or strongly disagreed.

The between results show that for some (2.6%) of the schools, there were at least some respondents who strongly disagreed that communication enables and support understanding of internal control objectives. while some (26.3%) of the schools, there were at least some respondents who were neutral. The "within" results shows the proportion of respondents who actually responded to each category of the responses within a school. On average, within the 31 schools that at least had respondents who agreed, only 62.9% of the studied respondents actually agreed that communication enables and support understanding of internal control objectives.

From the results, majority of the respondents agreed that communication enables and support understanding of internal control objectives. This imply that is public schools implement proper communication to all stake holders, all employees will understand their roles and the risks associated with such roles. Thus necessary action can be taken to ensure effectiveness and efficiency.

The respondents were also asked about whether matters affecting the achievement of financial objectives are communicated to all parties. Majority (45.2%) of the respondents agreed, 84.6% of the respondents agreed or strongly agreed that matters affecting the achievement of financial objectives are communicated to all parties, 9.6% of the respondents were neutral while 5.8% disagreed or strongly disagreed.

The between results show that in most (79%) of the schools, there were at least some respondents who agreed that matters affecting the achievement of financial objectives are communicated to all parties while for some (5.3%) of the schools, there were at least some respondents who disagreed. On average, within the 30 schools that at least had respondents who strongly disagreed, only 66.7% of the studied respondents actually strongly disagreed that matters affecting the achievement of financial objectives are communicated to all parties.

The overall results indicate that in majority of the schools, matters affecting the achievement of financial objectives are communicated to all parties. An evaluation and analysis of the variances can therefore be identified early enough and any barriers to achievement of objectives can be minimised. However in some few schools, matters affecting the achievement of financial objectives are not communicated to all parties this may result to lack of transparency and barriers affecting achievement of objectives may not be removed.

The results also determined the distribution of the indicator that the BOM ensures that reliable and relevant information is communicated all stakeholders in the school. Majority (50%) of the respondents agreed, 80.8% of the respondents agreed or strongly agreed that the BOM ensures that reliable and relevant information is communicated all stakeholders in the school, 5.8% of the respondents were neutral while 13.5% disagreed or strongly disagreed.

The between results show that in most (79%) of the schools, there were at least some respondents who agreed that the BOM ensures that reliable and relevant information is communicated all stakeholders in the school while some (7.9%) of the schools, there were at least some respondents who were neutral. The "within" results shows the proportion of respondents who actually responded to each category of the responses within a school. On average, within the 30 schools that at least had respondents who disagreed, only 70.8% of the studied respondents actually disagreed that the BOM ensures that reliable and relevant information is communicated all stakeholders in the school.

The results depict that in majority of the schools, BOM ensures that reliable and relevant information is communicated all stakeholders in the school. This means that information communicated is essential to achievement of objectives and reflect a true and fair view of the financial status of the school. All stake holders are therefore aware of the undertaking of the school and their input can be sought for improvement. However in some few schools BOM does not ensure that reliable and relevant information is communicated all stakeholders in the school. There exist lack of transparency and information about undertaking of the school are an asset of a few. In such schools fraudulent cases may be covered up without knowledge of other stake holders.

The study also sought what the respondents perceived of the question that budgets and financial reports give true and fair view of the organization. Majority (42.3%) of the respondents agreed, 81.7% of the respondents agreed or strongly agreed that budgets and financial reports give true and fair view of the organization. 9.6% of the respondents were neutral while 8.7% disagreed or strongly disagreed.

The between results show that in most (68.4%) of the schools, there were at least some respondents who agreed that budgets and financial reports give true and fair view of the organization. while some (21.1%) of the schools, there were at least some respondents who were neutral. The "within" results shows the proportion of respondents who actually responded to each category of the responses within a school. On average, within the 26 schools that at least had respondents who strongly disagreed, only 66.7% of the studied respondents actually strongly disagreed that budgets and financial reports give true and fair view of the organization.

From these results it's clear that in majority of the schools, budgets and financial reports give true and fair view of the organization. Financial statements are therefore prepared according to stipulated rules and do not have errors and omissions. Budgets are adhered to and in case of any variances such variances are clearly explained and justified. However in a few schools, budgets and financial reports do not give true and fair view of the organization. The budgets may contain unexplained variances and the financial statements may contain error or may be doctored for reporting purposes.

Regarding the question of whether budgets are given adequate time for scrutiny and verification. Majority (31.7%) of the respondents agreed, 62.5% of the respondents agreed or strongly agreed that budgets are given adequate time for scrutiny and verification, 26% of the respondents were neutral while 11.6% disagreed or strongly disagreed. The between results show that in most (63.2%) of the schools, there were at least some respondents who agreed that budgets are given adequate time for scrutiny and verification while some (47.4%) of the schools, there were at least some respondents who were neutral.

The "within" results shows the proportion of respondents who actually responded to each category of the responses within a school. On average, within the 24 schools that at least had respondents who strongly agreed, only 56.1% of the studied respondents actually strongly agreed that budgets are given adequate time for scrutiny and verification.

The results indicate that in many national public secondary schools, budgets are given adequate time for scrutiny and verification. Each item of budget revenue and expenditure are scrutinised to understand the relevance and justification. Any fictitious expenditures or unjustified, unexplained expenditure can therefore be easily identified and thus fraud will be minimal. However in about 10% of the national public secondary schools, budgets are not given adequate time for scrutiny and verification. This may be due to lack of expertise by BOM members or limited time. This poses dangerous phenomenon where fictitious expenditure may go unnoticed and fraudulent activities may not be unearthed.

The respondents were also asked the question whether pertinent information is identified, captured and distributed in a form and timeframe that supports the achievement of financial reporting objectives. Majority (44.2%) of the respondents agreed that pertinent information is identified, captured and distributed in a form and timeframe that supports the achievement of financial reporting objectives. while 6.7% of the respondents were neutral.

Some 78.8% of the respondents agreed or strongly agreed that pertinent information is identified, captured and distributed in a form and timeframe that supports the achievement of financial reporting objectives while 14.5% of the respondents disagreed or strongly disagreed. The between results show that for some (13.2%) of the schools, there were at least some respondents who strongly disagreed that pertinent information is identified, captured and distributed in a form and timeframe that supports the achievement of financial reporting objectives. while some (15.8%) of the schools, there were at least some respondents who were neutral.

The "within" results shows the proportion of respondents who actually responded to each category of the responses within a school. On average, within the 25 schools that at least had respondents who strongly disagreed, only 80% of the studied respondents actually strongly disagreed that pertinent information is identified, captured and distributed in a form and timeframe that supports the achievement of financial reporting objectives.

From the results it can clearly be concluded that in majority of the schools, pertinent information is identified, captured and distributed in a form and timeframe that supports the achievement of financial reporting objectives. Thus any relevant information is passed in good time so as to enable employees overcome any obstacles in achievement of the objectives. However in some schools, pertinent information is not identified, captured and distributed in a form and timeframe that supports the achievement of financial reporting objectives. Vital information may therefore be communicate very late after failure to achieve objective is realized.

The results also determined the distribution of the indicator that all relevant departments are involved and consulted in the budget making process. Majority (37.5%) of the respondents agreed, 75% of the respondents agreed or strongly agreed that all relevant departments are involved and consulted in the budget making process, 11.5% of the respondents were neutral while 13.4% disagreed or strongly disagreed.

The between results show that in most (68.4%) of the schools, there were at least some respondents who agreed that all relevant departments are involved and consulted in the budget making process while some (21.1%) of the schools, there were at least some respondents who were neutral. The "within" results shows the proportion of respondents who actually responded to each category of the responses within a school. On average, within the 26 schools that at least had respondents who strongly disagreed, only 77.8% of the studied respondents actually strongly disagreed that all relevant departments are involved and consulted in the budget making process.

The above results clearly depict that all in many national public secondary schools, all the relevant departments are involved and consulted in the budget making process. This allows for the input of all stake holders and therefore unnecessary expenditures are avoided. However in some few schools all relevant departments are involved and consulted in the budget making process. The budgeting process is therefore not transparent and ghost expenditure or even unnecessary expenditure not approved by stakeholders may exist leading to wastage and leakage of funds.

On the question whether financial statements are reported and discussed by the BOM, majority (35.6%) of the respondents agreed that financial statements are reported and discussed by the BOM while 7.7% of the respondents were neutral. Some 70.2% of the respondents agreed or strongly agreed that financial statements are reported and discussed by the BOM while 22.1% of the respondents disagreed or strongly disagreed.

The between results show that in most (65.8%) of the schools, there were at least some respondents who agreed that financial statements are reported and discussed by the BOM while for some (21.1%) of the schools, there were at least some respondents who disagreed. On average, within the 25 schools that at least had respondents who strongly disagreed, 70% of the studied respondents actually strongly disagreed financial statements are reported and discussed by the BOM.

The foregoing results indicate that in majority of the schools, financial statements are reported and discussed by the BOM. The accountants will therefore strive to prepare financial statement according to legal requirements and these statements are likely to reflect a true and fair view of the school. However in some schools, financial statements are not properly reported and discussed by the BOM. The BOM may therefore just

‘rubberstamp’ the financial statements prepared by the principal and the bursar. There lacks scrutiny and verification of whether the expenditures were authorised and justified.

Regarding the question of whether budget implementation reports are given back to the relevant departments in good time, Majority (38.5%) of the respondents agreed, 77% of the respondents agreed or strongly agreed that all employees understand and are up to date on performance risks and the function of internal control, 14.4% of the respondents were neutral while 8.7% disagreed or strongly disagreed.

The between results show that for some (5.3%) of the schools, there were at least some respondents who strongly disagreed that budget implementation reports are given back to the relevant departments in good time while some (34.2%) of the schools, there were at least some respondents who were neutral. The "within" results shows the proportion of respondents who actually responded to each category of the responses within a school. On average, within the 32 schools that at least had respondents who strongly disagreed, only 83.3% of the studied respondents actually strongly disagreed that budget implementation reports are given back to the relevant departments in good time.

From the results in majority of the schools, budget implementation reports are given back to the relevant departments in good time, the relevant stakeholders can therefore plan in advance and necessary adjustments made to suit the budget. However in some few schools, budget implementation reports are not given back to the relevant departments in good time. Key areas of expenditure may therefore be omitted and this can lead to crisis. Table 4 shows the analysis of the 10 indicators measuring information and communication between the various respondents within the school, between schools and overall.

Table 4: Descriptive analysis of information and control

Indicator			1	2	3	4	5	Total
se1	Overall	Freq.	16	6	29	82	71	204
		Percent	7.7%	2.9%	14.4%	40.4%	34.6%	100.0%
	Between (n = 68)	Freq.	5	5	21	50	36	117
		Percent	7.9%	7.9%	31.6%	73.7%	52.6%	172.1%
	Within	Percent	100.0%	38.9%	44.4%	57.7%	61.7%	57.6%
se2	Overall	Freq.	2	12	26	106	59	205
		Percent	1.0%	5.8%	12.5%	51.9%	28.9%	100.0%
	Between (n = 68)	Freq.	2	9	18	55	41	125
		Percent	2.6%	13.2%	26.3%	81.6%	60.5%	183.8%
	Within	Percent	33.3%	43.3%	45.0%	62.9%	50.0%	54.3%
se3	Overall	Freq.	6	6	20	92	80	204
		Percent	2.9%	2.9%	9.6%	45.2%	39.4%	100.0%
	Between (n = 68)	Freq.	4	4	14	54	48	124
		Percent	5.3%	5.3%	21.1%	79.0%	71.1%	182.4%
	Within	Percent	66.7%	50.0%	41.7%	55.6%	58.0%	55.1%
se4	Overall	Freq.	12	16	12	102	62	204
		Percent	5.8%	7.7%	5.8%	50.0%	30.8%	100.0%
	Between (n = 68)	Freq.	7	7	5	54	41	114
		Percent	10.5%	10.5%	7.9%	79.0%	60.5%	167.6%
	Within	Percent	54.2%	70.8%	66.7%	65.0%	50.0%	59.4%
se5	Overall	Freq.	8	10	20	86	80	204
		Percent	3.9%	4.8%	9.6%	42.3%	39.4%	100.0%
	Between (n = 68)	Freq.	4	5	14	47	43	113
		Percent	5.3%	7.9%	21.1%	68.4%	63.2%	166.2%
	Within	Percent	66.7%	55.6%	45.8%	59.6%	66.0%	60.3%
se6	Overall	Freq.	6	18	53	65	62	204
		Percent	2.9%	8.7%	26.0%	31.7%	30.8%	100.0%
	Between (n = 68)	Freq.	5	11	32	43	39	130
		Percent	7.9%	15.8%	47.4%	63.2%	57.9%	191.2%
	Within	Percent	33.3%	50.0%	51.9%	51.4%	56.1%	52.1%
se7	Overall	Freq.	22	8	14	90	70	204
		Percent	10.6%	3.9%	6.7%	44.2%	34.6%	100.0%
	Between (n = 68)	Freq.	9	5	11	45	38	108
		Percent	13.2%	7.9%	15.8%	65.8%	55.3%	158.8%
	Within	Percent	80.0%	44.4%	41.7%	67.3%	63.5%	63.3%
se8	Overall	Freq.	14	14	23	77	76	204
		Percent	6.7%	6.7%	11.5%	37.5%	37.5%	100.0%
	Between (n = 68)	Freq.	5	7	14	47	43	116
		Percent	7.9%	10.5%	21.1%	68.4%	63.2%	170.6%
	Within	Percent	77.8%	58.3%	58.3%	55.1%	59.7%	58.5%
se9	Overall	Freq.	20	25	16	73	70	204
		Percent	9.6%	12.5%	7.7%	35.6%	34.6%	100.0%
	Between (n = 68)	Freq.	9	14	9	45	45	122
		Percent	13.2%	21.1%	13.2%	65.8%	65.8%	179.4%
	Within	Percent	70.0%	56.3%	53.3%	54.7%	54.7%	55.9%
	Freq.	10	8	28	79	79	204	

se10	Overall	Percent	4.8%	3.9%	14.4%	38.5%	38.5%	100.0%
	Between	Freq.	4	7	23	57	50	141
	(n = 68)	Percent	5.3%	10.5%	34.2%	84.2%	73.7%	207.4%
	Within	Percent	83.3%	33.3%	38.5%	45.3%	55.4%	48.1%

V. Conclusion

From the results, it can be concluded that there exists a positive and significant relationship between information and Communication and financial accountability in national public secondary schools in Kenya. This implies that when information and Communication improve, financial accountability will improve. Information and Communication, may be improved through; provision of complete, reliability, correct and timely information. This will ensure that financial statements are prepared in time, are correctly prepared and reflect a true and fair view of the school. It also implies that budgets and audit reports are analyzed and acted upon. Financial accountability will therefore be evidenced through accurate financial statements, unqualified audit report and adherence to budgets. It was recommended that;

- i. The government should interlink all schools through a central financial information system to tack activities of every school. All budgets and financial statements of all national public secondary schools should be posted to this website online and subjected to public audit by auditor general. This will allow for public scrutiny of such budgets and financial statements.
- ii. Budgets must be prepared early enough and must involve input of all the relevant department/sections and such departments should be coopted in the acquisition of budgeted items. Budgets must be given adequate time in BOM meetings for proper scrutiny and necessary adjustment. All budgets must be posted to the government central information website and must be approved by both BOM and relevant government authorities. This will minimize variances arising due to unbudgeted and unauthorized expenditures. It will also allow for public scrutiny of such budgets.
- iii. The government should ensure through independent checks that the budgets and other financial statements are complete, reliable and correct. This will ensure that financial statements are prepared in time, are correctly prepared and reflect a true and fair view of the school. It also implies that budgets and audit reports are analyzed and acted upon. BOM should regularly compare budgeted actual expenditure and seek explanation and justification for any variances. Financial accountability will therefore be evidenced through accurate financial statements, unqualified audit report and adherence to budgets.

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